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*Counsel for Debtors and Debtors-in-Possession*

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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	:	
In re:	:	Chapter 11
	:	
GOL LINHAS AÉREAS INTELIGENTES S.A.,	:	Case No. 24-10118 (MG)
<i>et al.</i> , <sup>1</sup>	:	
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	X	

<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: GOL Linhas Aéreas Inteligentes S.A. (N/A); GOL Linhas Aéreas S.A. (0124); GTX S.A. (N/A); GAC, Inc. (N/A); Gol Finance (Luxembourg) (N/A); Gol Finance (Cayman) (N/A); Smiles Fidelidade S.A. (N/A); Smiles Viagens e Turismo S.A. (N/A); Smiles Fidelidade Argentina S.A. (N/A); Smiles Viajes y Turismo S.A. (N/A); Capitânia Air Fundo de Investimento Multimercado Crédito Privado Investimento no Exterior (N/A); Sorriso Fundo de Investimento em Cotas de Fundos de Investimento Multimercado Crédito Privado Investimento no Exterior (N/A); and Gol Equity Finance (N/A). The Debtors' service address is Praça Comandante Linneu Gomes, S/N, Portaria 3, Jardim Aeroporto, 04626-020 São Paulo, São Paulo, Federative Republic of Brazil.

**NOTICE OF FILING OF  
SUPPLEMENTAL ENGAGEMENT LETTER AMENDMENT  
IN ACCORDANCE WITH ORDER AUTHORIZING THE EMPLOYMENT  
AND RETENTION OF ERNST & YOUNG AUDITORES INDEPENDENTES S/S  
LTDA. AS AUDITOR FOR THE DEBTORS EFFECTIVE AS OF THE PETITION DATE**

**PLEASE TAKE NOTICE** that on February 21, 2024, the Debtors filed the *Debtors' Application for Entry of an Order Authorizing the Employment and Retention of Ernst & Young Auditores Independentes S/S Ltda. as Auditor for the Debtors Effective as of the Petition Date* [Docket No. 168].

**PLEASE TAKE FURTHER NOTICE** that on March 18, 2024, the Court entered the *Order Authorizing the Employment and Retention of Ernst & Young Auditores Independentes S/S Ltda. as Auditor for the Debtors Effective as of the Petition Date* [Docket No. 290] (the “EY Retention Order”).

**PLEASE TAKE FURTHER NOTICE** that paragraph 11 of the EY Retention Order provides, in relevant part, that if the Debtors and Ernst & Young Auditores Independentes S/S Ltda. (“EY Brazil”) enter into additional engagement letters or statements of work, the Debtors shall file a notice thereof with the Court and serve such additional engagement letter or statement of work on the Official Committee of Unsecured Creditors, the Office of the United States Trustee, and the remainder of the Master Service List (as defined in the *Final Order Implementing Certain Notice and Case Management Procedures* [Docket No. 175]) (collectively, the “Notice Parties”). The Notice Parties have fourteen days from service to object. If no objection is timely filed, such additional engagement letters or statements of work shall be deemed approved.

**PLEASE TAKE FURTHER NOTICE** that on April 29, 2024, the Debtors filed the *Notice of Filing of Additional Engagement Letter in Accordance with Order Authorizing the Employment and Retention of Ernst & Young Auditores Independentes S/S Ltda. as Auditor for the Debtors Effective as of the Petition Date* [Docket No. 545] containing a supplemental engagement letter (the “Supplemental Engagement Letter”).

**PLEASE TAKE FURTHER NOTICE** that pursuant to paragraph 11 of the EY Retention Order, an amendment of the Supplemental Engagement Letter entered into by the Debtors and EY Brazil is attached hereto as **Exhibit A** (the “Supplemental Engagement Letter Amendment”).

*[Remainder of page intentionally left blank]*

**PLEASE TAKE FURTHER NOTICE** that pursuant to paragraph 11 of the EY Retention Order, the Notice Parties have fourteen (14) days after service of the Supplemental Engagement Letter Amendment to object. Thereafter, the Supplemental Engagement Letter Amendment shall be deemed approved.

Dated: New York, New York  
March 28, 2025

**MILBANK LLP**

/s/ Evan R. Fleck

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**EXHIBIT A**

**Supplemental Engagement Letter Amendment**

**PRP0852\_2025\_SPO\_1<sup>st</sup> AMENDMENT OF THE ENGAGEMENT AGREEMENT**

**ERNST & YOUNG AUDITORES INDEPENDENTES S/S/ LTDA.**, a limited liability company, duly incorporated and existing in accordance with the laws of Brazil, enrolled under CNPJ/MF nº 61.366.936/0001-25, with offices at Av. Presidente Juscelino Kubitchek, 1909, Vila Nova Conceição, São Paulo/SP, Zip code 04543-011, herein duly represented in accordance with its bylaws hereinafter referred to as **"EY"**.

and

**GOL LINHAS AÉREAS INTELIGENTES S.A.**, duly incorporated and existing in accordance with the laws of Brazil, enrolled under CNPJ/MF nº 06.164.253/0001-87, with offices at Praça Comandante Linneu Gomes, s/n, Portaria 3, Jardim Aeroporto, São Paulo/SP, Zip code 04626-020, herein duly represented in accordance with its bylaws hereinafter referred to as **"GOL"**.

hereinafter also designated individually "Party" and together "Parties", resolve, in the best form of law, to AMEND the service agreement signed by and between themselves on April 29, 2024, with main scope audit and review engagements ("Agreement"), through the following clauses and conditions which mutually accept and grant:

**Section One**

The Parties wish to amend the scope of the services to include:

Additional services in order to support the issuance of an audit opinion on the individual and consolidated financial statements for the year ended December 31, 2024 ("CVM"), related to additional procedures due to:

- (a) review of the renegotiations related to aircraft and engines with the lessors due the Chapter 11 process;
- (b) review of the renegotiations of debentures;
- (c) review of the renegotiations of tax transactions;
- (d) review of the claims and impacts of Chapter 11 on the Company's disclosures;
- (e) review of the technical migration from SAP ECC to SAP 4hana, including impacts on internal controls and evaluation of remediated controls deficiencies identified during the period.

**Section Two**

The Parties agree, by formal acceptance, to extend the term of the Agreement for one (1) month, having as maturity March 31, 2025.

**Section Three**

The additional fees in connection with the extension of the term of the Agreement, as set up in the section above, totals R\$ 2,122,634.00, including taxes.

*BMG**EGLG*



#### Section Four

The other sections, items, and conditions of the original Agreement and any annexes which were not the subject of this Amendment remain unchanged.

#### Section Five

The Parties warrant and declare that all respective corporate acts have duly authorized the signing and formalization of this Amendment, and therefore, signed and formalized, shall constitute a legal, valid, and binding obligation between them, enforceable following their relevant terms and legislation

The Parties further declare and agree that the signature may be made in electronic format, recognizing the veracity, authenticity, integrity, validity, and effectiveness of this instrument and its terms, including its annexes, under Article 219 of the Civil Code, in electronic format and/or signed by the Parties through electronic certificates, even if they are electronic certificates not issued by ICP-Brazil, under Article 10, § 2, of Provisional Measure No. 2,200-2 of August 24, 2001 ("MP No. 2,200-2").

São Paulo, March 10, 2025.

*Bruno M Galvao*

**Ernst & Young Auditores Independetes S/S Ltda.**

Bruno Mattar Galvão  
CRC SP 267770/O

*Eduardo Guardiano Leme Gotilla*

**Gol Linhas Aéreas Inteligentes Ltda.**

Eduardo Guardiano Leme Gotilla  
Finance Vice-present and RI

Witnesses:

*Carlos Jose*

Name: Carlos José da Silva Pereira  
ID: 332.232.648-92

*Debora Aversoni Branco Pedro*

Name: Debora Aversoni Branco Pedro  
ID: 296.489.418-31